

Michael D. Warner (TX Bar No. 00792304)
Benjamin L. Wallen (TX Bar No. 24102623)
PACHULSKI STANG ZIEHL & JONES LLP
440 Louisiana Street, Suite 900
Houston, TX 77002
Tel: (713) 691-9385
Facsimile: (713) 691-9407
mwarner@pszjlaw.com
bwallen@pszjlaw.com

Robert J. Feinstein (*pro hac vice* forthcoming)
Bradford J. Sandler (*pro hac vice* forthcoming)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 34th Floor
New York, NY 10017-2024
Tel: (212) 561-7700
Facsimile: (212) 561-7777
rfeinstein@pszjlaw.com
bsandler@pszjlaw.com

Proposed Counsel for the Official Committee of Unsecured Creditors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	Chapter 11
	§	
CORSICANA BEDDING, LLC, <i>et al.</i> ,	§	Case No. 22-90016-ELM-11
	§	
Debtors. ¹	§	Jointly Administered

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
PURSUANT TO SECTIONS 327, 330, AND 1103 OF THE BANKRUPTCY CODE,
FEDERAL RULES OF BANKRUPTCY PROCEDURE 2014(a) AND 2016, AND
LOCAL RULES 2014-1 AND 2016-1 FOR AUTHORIZATION TO RETAIN AND
EMPLOY PACHULSKI STANG ZIEHL & JONES LLP AS COUNSEL
EFFECTIVE AS OF JULY 11, 2022**

**NO HEARING WILL BE CONDUCTED HEREON UNLESS A WRITTEN
RESPONSE IS FILED WITH THE CLERK OF THE UNITED STATES
BANKRUPTCY COURT AT EARLE CABELL FEDERAL BUILDING,
1100 COMMERCE STREET, #1254, DALLAS, TEXAS 75242-1496
BEFORE CLOSE OF BUSINESS ON AUGUST 24, 2022, WHICH IS AT
LEAST 21 DAYS FROM THE DATE OF SERVICE HEREOF.**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Corsicana Bedding, LLC (3019) ("Corsicana"); Thetford Leasing LLC (7227) ("Thetford"); Olive Branch Building, LLC (7227) ("Olive Branch"); Eastern Sleep Products Company (1185) ("Eastern Sleep"); Englander-Symbol Mattress of Mississippi, LLC (5490) ("Englander Symbol"); Hylton House Furniture, Inc. (5992) ("Hylton House"); Luuf, LLC (3450) ("Luuf"); Symbol Mattress of Florida, Inc. (4172) ("Symbol Florida"); Symbol Mattress of Pennsylvania, Inc. (3160) ("Symbol Pennsylvania"); Symbol Mattress of Wisconsin, Inc. (0871) ("Symbol Wisconsin"); Symbol Mattress Transportation, Inc. (1185) ("Symbol Transportation"); and Master Craft Sleep Products, Inc. (4961) ("Master Craft"). The location of the Debtor's service address is P.O. Box 3233, Fort Worth, TX 76113.

ANY RESPONSE SHALL BE IN WRITING AND FILED WITH THE CLERK, AND A COPY SHALL BE SERVED UPON COUNSEL FOR THE MOVING PARTY PRIOR TO THE DATE AND TIME SET FORTH HEREIN. IF A RESPONSE IS FILED, A HEARING MAY BE HELD WITH NOTICE ONLY TO THE OBJECTING PARTY.

IF NO HEARING ON SUCH NOTICE OR MOTION IS TIMELY REQUESTED, THE RELIEF REQUESTED SHALL BE DEEMED TO BE UNOPPOSED, AND THE COURT MAY ENTER AN ORDER GRANTING THE RELIEF SOUGHT OR THE NOTICED ACTION MAY BE TAKEN.

The Official Committee of Unsecured Creditors (the “Committee”) of Corsicana Bedding, LLC, the above-captioned debtor and debtor in possession (the “Debtor”) hereby submits its application (the “Application”) for the entry of an order, pursuant to sections 327(a), 328(a), 330(a), and 1103(a) of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Texas (the “Local Rules”), authorizing and approving the employment of Pachulski Stang Ziehl & Jones LLP (“PSZJ” or the “Firm”) as counsel to the Committee in connection with the Debtor’s jointly-administered chapter 11 cases, effective as of July 11, 2022. In support of the Application, the Committee submits the declaration of Bradford J. Sandler (the “Sandler Declaration”), a partner of the Firm, attached hereto as Exhibit A and incorporated herein by reference and the declaration of the Committee Chair attached hereto as Exhibit B and incorporated herein by reference. In further support of the Application, the Committee respectfully represents as follows:

JURISDICTION AND VENUE

1. The United States District Court for the Northern District of Texas (the “District Court”) has jurisdiction over this Motion pursuant to 28 U.S.C. § 1334. The District Court’s jurisdiction has been referred to this Court pursuant to 28 U.S.C. § 157 and the District Court’s

Miscellaneous Order No. 33, *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. Venue of this proceeding and this Motion is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The statutory predicates for the relief requested herein are sections 327(a), 328(a), 330(a), and 1103(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1.

BACKGROUND

4. On June 25, 2022 (the “Petition Date”), the Debtor filed its voluntary petition with the United States Bankruptcy Court for the Northern District of Texas (the “Court”) under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 cases.

5. On July 8, 2022, the Office of the United States Trustee appointed the Committee pursuant to section 1102 of the Bankruptcy Code. The Committee consists of the following five (7) members: (i) Axle Logistics, LLC; (ii) FedEx Corporate Services, Inc.; (iii) Iskeceli Celik Yay Tel Yan Urunleri A.S.; (iv) JB Hunt; (v) KKGf, LLC d/b/a UT&C; (vi) TWE Nonwovens US, Inc.; and (vii) Yilmar Dis Ticaret Ltd. Sirketi. On July 11, 2022, the Committee selected PSZJ as counsel.

6. The Firm has approximately 75 attorneys with a practice concentrated on corporate reorganizations, bankruptcy, litigation, and commercial matters. The Firm’s attorneys have comprehensive experience representing creditors’ committees, debtors, creditors, trustees,

and others in a wide variety of bankruptcy cases. Attorneys of the Firm have extensive experience representing committees and debtors in complex chapter 11 cases in Texas and throughout the country, including in *Rockall Energy Holdings, LLC*, *Studio Movie Grill*, *Highland Capital Management*, *ERG Intermediate Holdings*, *Buffet Partners*, *Reddy Ice Holdings*, *DLH Master Land Holding*, *Keys Fitness Products*, *Limetree Bay*, *Agilon Energy*, *Tailored Brands*, *Neiman Marcus*, *Whiting Petroleum*, *Cobalt Energy*, *Erin Energy*, *Ignite Restaurants*, and *Rita Restaurants*. Based on these facts, the Committee believes that the Firm is well-qualified to render the services described below.

RELIEF REQUESTED

7. By this Application, the Committee respectfully requests that the Court enter an order, substantially in the form annexed hereto as Exhibit C, pursuant to sections 327, 328(a), 330(a), and 1103(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, authorizing the Committee to employ and retain the Firm as its bankruptcy counsel in these chapter 11 cases.

8. The Committee has selected PSZJ as its counsel in furtherance of the efficient administration of the estates on behalf of the Committee. The Committee seeks to retain the Firm effective as of July 11, 2022 because the Firm began providing services to the Committee as of such date and because this Application is being filed within 30 days of such date in accordance with Local Rule 2014-1(b)(1).

SERVICES TO BE RENDERED

9. Subject to further order of this Court, the Firm is expected to render, among other services, the following services to the Committee:

- a. Assisting, advising, and representing the Committee in its consultations with the Debtors regarding the administration of these cases;

- b. Assisting, advising, and representing the Committee in analyzing the Debtors' assets and liabilities, investigating the extent and validity of liens and participating in and reviewing any proposed asset sales, any asset dispositions, financing arrangements and cash collateral stipulations or proceedings;
- c. Assisting, advising, and representing the Committee in any manner relevant to reviewing and determining the Debtor's rights and obligations under leases and other executory contracts;
- d. Assisting, advising, and representing the Committee in investigating the acts, conduct, assets, liabilities, and financial condition of the Debtors, the Debtor's operations and the desirability of the continuance of any portion of those operations, and any other matters relevant to these cases or to the formulation of a plan;
- e. Assisting, advising, and representing the Committee in its participation in the negotiation, formulation, and drafting of a plan of liquidation or reorganization;
- f. Advising the Committee on the issues concerning the appointment of a trustee or examiner under section 1104 of the Bankruptcy Code;
- g. Assisting, advising, and representing the Committee in understanding its powers and its duties under the Bankruptcy Code and the Bankruptcy Rules and in performing other services as are in the interests of those represented by the Committee;
- h. Assisting, advising, and representing the Committee in the evaluation of claims and on any litigation matters, including avoidance actions and claims against directors and officers and any other party; and
- i. Providing such other services to the Committee as may be necessary or appropriate in these cases.

NO ADVERSE INTEREST OF PROFESSIONALS

10. To the best of the Committee's knowledge, and based upon the Sandler Declaration attached hereto, neither the Firm nor any of its attorneys have any connection with any party in interest, their attorneys or accountants, other than as set forth in the Sandler Declaration.

11. To the best of the Committee's knowledge, except as provided in the Sandler Declaration, neither the Firm, nor any of its attorneys, represent any interest adverse to that of the Committee in the matters on which they are to be retained.

12. While the Firm has undertaken, and continues to undertake, efforts to identify connections with the Debtors and other parties in interest, it is possible that connections with some parties in interest have not yet been identified. Should the Firm, through its continuing efforts or as these cases progress, learn of any new connections of the nature described above, the Firm will promptly file supplemental declarations, as required by Bankruptcy Rule 2014(a).

13. The Firm represents many debtors and committees in other bankruptcy cases, and those debtors, the members of those committees, or those estates may be creditors of the Debtors. However, the Firm will not represent any those debtors, committees, or their members with respect to any claims that they may have collectively or individually against the Debtors.

PROFESSIONAL COMPENSATION

14. Subject to Court approval and in accordance with section 330(a) of the Bankruptcy Code and any applicable orders of this Court, compensation will be payable to PSZJ on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by PSZJ. The Firm's current standard hourly rates are:

Partners	\$945.00 - \$1,775.00 per hour
Of Counsel	\$725.00 - \$1,425.00 per hour
Associates	\$675.00 - \$825.00 per hour
Paraprofessionals	\$460.00 - \$495.00 per hour

15. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions.

16. The hourly rates set forth above are PSZJ's standard hourly rates for work of this nature. These rates are set at a level designed to fairly compensate PSZJ for the work of its

attorneys and paralegals and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document retrieval, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, expenses for "working meals," computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. The Firm will charge the Committee for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients and within the Court's Guidelines for Compensation and Expense Reimbursement of Professionals, and all amendments and supplemental standing orders of the Court. PSZJ believes that it is more appropriate to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

NOTICE

17. Notice of this Application will be provided to the parties listed on the Debtors' complex service list in accordance with the *Order Granting Complex Chapter 11 Bankruptcy Case Treatment* [Docket No. 55]. The Committee submits that such notice is sufficient and that no other or further notice be provided.

NO PRIOR REQUEST

18. No previous request for the relief sought herein has been made to this or any other Court.

WHEREFORE, the Committee respectfully requests the entry of an order, substantially in the form attached hereto as Exhibit C, authorizing the Committee to employ and retain PSZJ

as counsel effective as of July 11, 2022, and granting such other and further relief as is just and proper.

Dated: August 3, 2022

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF CORSICANA
BEDDING, LLC, et al.**

/s/ Anita Huffman

By: TWE Nonwovens US, Inc.

Its: Authorized Representative

Solely in TWE Nonwovens US, Inc.'s capacity as
Chair of the Official Committee of Unsecured
Creditors of Corsicana Bedding, LLC, et al. and not
in its individual capacity

EXHIBIT A

Declaration of Bradford J. Sandler

Michael D. Warner (TX Bar No. 00792304)
 Benjamin L. Wallen (TX Bar No. 24102623)
 PACHULSKI STANG ZIEHL & JONES LLP
 440 Louisiana Street, Suite 900
 Houston, TX 77002
 Tel: (713) 691-9385
 Facsimile: (713) 691-9407
 mwarner@pszjlaw.com
 bwallen@pszjlaw.com

Robert J. Feinstein (*pro hac vice* forthcoming)
 Bradford J. Sandler (*pro hac vice* forthcoming)
 PACHULSKI STANG ZIEHL & JONES LLP
 780 Third Avenue, 34th Floor
 New York, NY 10017-2024
 Tel: (212) 561-7700
 Facsimile: (212) 561-7777
 rfeinstein@pszjlaw.com
 bsandler@pszjlaw.com

Proposed Counsel for the Official Committee of Unsecured Creditors

**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE NORTHERN DISTRICT OF TEXAS
 FORT WORTH DIVISION**

<hr/> In re: CORSICANA BEDDING, LLC, <i>et al.</i> , <div style="text-align: right;">Debtors.¹</div> <hr/>	§ § § § §	Chapter 11 Case No. 22-90016-ELM-11 Jointly Administered
---	-----------------------	--

**DECLARATION OF BRADFORD J. SANDLER IN SUPPORT
 OF THE APPLICATION OF THE OFFICIAL COMMITTEE
 OF UNSECURED CREDITORS PURSUANT TO SECTIONS 327, 330,
 AND 1103 OF THE BANKRUPTCY CODE, FEDERAL RULES OF BANKRUPTCY
 PROCEDURE 2014(a) AND 2016, AND LOCAL RULES 2014-1 AND 2016-1
 FOR AUTHORIZATION TO RETAIN AND EMPLOY PACHULSKI STANG
 ZIEHL & JONES LLP AS COUNSEL EFFECTIVE AS OF JULY 11, 2022**

I, Bradford J. Sandler, declare under penalty of perjury pursuant to 28 U.S.C. § 1746, and pursuant to Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the Northern District of Texas, that the following is true and correct:

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Corsicana Bedding, LLC (3019) (“Corsicana”); Thetford Leasing LLC (7227) (“Thetford”); Olive Branch Building, LLC (7227) (“Olive Branch”); Eastern Sleep Products Company (1185) (“Eastern Sleep”); Englander-Symbol Mattress of Mississippi, LLC (5490) (“Englander Symbol”); Hylton House Furniture, Inc. (5992) (“Hylton House”); Luuf, LLC (3450) (“Luuf”); Symbol Mattress of Florida, Inc. (4172) (“Symbol Florida”); Symbol Mattress of Pennsylvania, Inc. (3160) (“Symbol Pennsylvania”); Symbol Mattress of Wisconsin, Inc. (0871) (“Symbol Wisconsin”); Symbol Mattress Transportation, Inc. (1185) (“Symbol Transportation”); and Master Craft Sleep Products, Inc. (4961) (“Master Craft”). The location of the Debtor’s service address is P.O. Box 3233, Fort Worth, TX 76113.

1. I am a partner with the law firm of Pachulski Stang Ziehl & Jones LLP (“PSZJ” or the “Firm”), with offices located at 440 Louisiana Street, Suite 900, Houston, Texas 77002.

2. I am authorized to submit this declaration (the “Declaration”) in support of the *Application of the Official Committee of Unsecured Creditors Pursuant to Sections 327, 330, and 1103 of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 For Authorization to Retain and Employ Pachulski Stang Ziehl & Jones LLP as Counsel Effective as of July 11, 2022* (the “Application”).

3. The Firm has approximately 75 attorneys with a practice concentrated on corporate reorganizations, bankruptcy, litigation, and commercial matters. The Firm’s attorneys have comprehensive experience representing creditors’ committees, debtors, creditors, trustees, and others in a wide variety of bankruptcy cases. Attorneys of the Firm have extensive experience representing creditors’ committees and debtors in complex chapter 11 cases in Texas and throughout the country, including in *Rockall Energy Holdings, LLC, Studio Movie Grill, Highland Capital Management, ERG Intermediate Holdings, Buffet Partners, Reddy Ice Holdings, DLH Master Land Holding, Keys Fitness Products, Tailored Brands, Neiman Marcus, Whiting Petroleum, Cobalt Energy, Erin Energy, Ignite Restaurants, and Rita Restaurants*. Accordingly, the Firm is well-qualified to render the services described below.

4. Neither I, the Firm, nor any partner, of counsel or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtor, its creditors, or any other parties in interest herein, or their respective attorneys and accountants, the U.S. Trustee, or any person employed in the Office of the United States Trustee (the “U.S. Trustee”) or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Northern District of Texas, except as set forth herein.

5. The Debtors have sought to retain various professionals, including CR3 Partners, LLC, Houlihan Lokey Capital, Inc., and A&G Realty Partners, LLC. The Committee is seeking to retain Alvarez & Marsal ("A&M") as financial advisor.

6. The Firm has previously worked with and will continue to work with each of these referenced professionals on various representations wholly unrelated to these cases, at times representing the same parties and at other times representing parties with similar interests or parties with adverse interests.

7. Section 1103(b) of the Bankruptcy Code does not impose the general "disinterestedness" standard of section 327(a) on proposed counsel to an official committee of unsecured creditors. However, Bankruptcy Rule 2014 requires that an application for employment under section 1103 disclose all connections with the Debtor, its estates, professionals, and the U.S. Trustee.

8. The Firm has made the following investigation of its connections prior to submitting this Declaration. The Firm has undertaken a full and thorough review of its computer database, which contains the names of clients and other parties in interest in particular matters. The Firm requires all of its professionals, before accepting the representation of a new client, or the representation of an existing client in a new matter, to perform a conflicts check through the Firm's database and to enter conflict information regarding new clients or new matters into that database. Thus, a review of said computerized database should reveal any and all actual or potential conflicts of interest with respect to any given representation. In particular, an employee of the Firm, under my supervision, entered the names of parties provided by the Debtors through the Firm's database. The parties entered in the Firm's database with respect to the Firm's conflicts check in these cases are set forth on Schedule 1 annexed hereto.

9. Based on the Firm's conflict check within its database, the Firm has not encountered any creditors of the Debtors in which an actual conflict exists between the Firm and such creditors. If, at any time during the course of this proceeding, the Firm learns of any representation which may give rise to a conflict, the Firm will promptly file with the Court an amended declaration identifying and specifying such involvement.

10. PSZJ and certain of its attorneys have represented and in the future will likely represent creditors of the Debtors in connection with matters unrelated to the Debtors and these chapter 11 cases.

11. PSZJ represented, represents, and in the future will likely represent committees in matters unrelated to the Debtors and this case, whose members may be creditors and/or committee members in these chapter 11 cases.

12. The Firm has not received any retainer or payment from the Debtors or the Committee. Nor has the Firm received any promise of payment in connection with these cases during the one-year period prior to the filing of the Debtors' petition. No compensation has been paid or promised to be paid from a source other than the Debtors' estate in these chapter 11 cases. No promises have been received by the Firm nor by any attorneys thereof as to compensation in connection with these chapter 11 cases, other than in accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity any compensation received by the Firm in connection with this case, except among the partners, of counsel, and associates of the Firm. Neither the Committee nor its members (or any of their representatives) are or will be liable for fees or costs incurred by the Firm in its representation of the Committee.

13. The Firm intends to apply for compensation for professional services rendered in connection with these cases subject to approval of this Court as stated in the Application, and in compliance with applicable provisions of the Bankruptcy Code, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by the Firm. No compensation will be paid to the Firm except upon compliance with the Bankruptcy Code, Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of this Court. The Firm's current standard hourly rates are:

Partners	\$945.00 - \$1,775.00 per hour
Of Counsel	\$725.00 - \$1,425.00 per hour
Associates	\$675.00 - \$825.00 per hour
Paraprofessionals	\$460.00 - \$495.00 per hour

14. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions.

15. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document retrieval, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass mailings, expenses for "working meals," computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. The Firm will charge the Committee for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes that it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

16. Subject to Court approval, the Committee may seek to retain various professionals during the pendency of this case, including A&M as financial advisor. PSZJ intends to work closely with any such professionals retained by the Committee, including A&M, to ensure that there is no unnecessary duplication of services performed on behalf of the Committee or charged to the Debtor's estate.

17. The Firm provides the following responses to the questions set forth in *Part D of the Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under United States Code by Attorneys in Larger Chapter 11 Cases* (the "Revised UST Guidelines"):

Questions Required by Part D1 of Revised UST Guidelines:	Answer:	Further explanation:
Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?	No.	N/A
Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?	No.	N/A
If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and reasons for the difference.	N/A	N/A
Has your client approved your respective budget and staffing plan, and, if so, for what	N/A	N/A

Questions Required by Part D1 of Revised UST Guidelines:	Answer:	Further explanation:
budget period?		

18. PSZJ intends to make a reasonable effort to comply with the UST's requests for information and additional disclosures as set forth in the Revised UST Guidelines, both in connection with the Application and the interim and final fee applications to be filed by PSZJ in these chapter 11 cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: August 3, 2022

/s/ Bradford J. Sandler

Bradford J. Sandler

Schedule 1

Potential Parties in Interest

(Certain parties on this list fall under numerous categories herein but are listed one time only)

Debtors:

Corsicana Bedding, LLC
Thetford Leasing, LLC
Olive Branch Building, LLC
Eastern Sleep Products Company
Englander-Symbol Mattress of Mississippi, LLC
Hylton House Furniture, Inc.
Luuf, LLC
Symbol Mattress of Florida, Inc.
Symbol Mattress of Pennsylvania, Inc.
Symbol Mattress of Wisconsin, Inc.
Symbol Mattress Transportation, Inc.
Master Craft Sleep Products, Inc.

Equity Holders

Blue Torch Capital
KKR
Long Pointe Capital

Directors/Officers:

Bradley Dietz
Eric Rhea
Matthew Khan
Robert W. Black
Scott Vogel

Non-Debtor Affiliates

Corsicana Parent Co., LLC
Chesterfield Landco, L.L.C.
Eastern Sleep-Fort Wayne, LLC
Eastern Sleep-Poinciana, LLC
Symbol Mattress – Las Vegas LLC
Symbol Mattress of New England, Inc.
Symbol Mattress of Indiana, Inc.

Court Personnel:

Hon. Mark X. Mullin
Jennifer Calfee, Courtroom Deputy
Hon. Edward L. Morris
Jana McCrory, Courtroom Deputy

Robert P. Colwell, Clerk of Court

Restructuring Professionals:

CR3 Partners, LLC
Donlin Recano & Co., Inc.
Haynes and Boone, LLP
Houlihan Lokey

Counsel to Proposed DIP Lenders:

McGuireWoods
Munsch Hardt Kopf & Harr PC
Schulte Roth & Zabel LLP

U.S. Trustee Personnel:

William T. Neary, U.S. Trustee
Lisa L. Lambert, Assistant U.S. Trustee
Asher Bublick, Trial Attorney
Meredyth Kippes, Trial Attorney
Nancy S. Resnick, Trial Attorney
Erin Schmidt, Trial Attorney
Elizabeth Young, Trial Attorney

Banks/Lenders/UCC Lien Parties/Administrative Agents:

Bank of America
Blue Torch Credit Opportunities Fund II, LP
Blue Torch Credit Opportunities KRS Fund LP
Blue Torch Credit Opportunities SBAF Fund LP
Blue Torch Credit Opportunities SC Master Fund LP
Blue Torch Credit SC Fund LLC
Blue Torch Finance, LLC
Blue Torch Holdings SBAF Fund LLC
Blue Torch KRS Fund LLC
Blue Torch Offshore Credit Opportunities
Master Fund II LP
BMO Harris Bank (fka M&I BANK)
BTC Credit Opportunities KRS Master Fund LP
BTC Credit Opportunities SBAF Fund LP
BTC Credit Opportunities SC Master Fund LP
BTC Holdings Fund II LLC
BTC Holdings KRS Fund LLC
BTC Holdings SBAF Fund LLC
BTC Holdings SC Fund LLC
BTC Offshore Holdings Credit
Opportunities Master Fund II, LP

BTC Offshore Holdings Fund II-B LLC
Citizens Bank
Community National Bank & Trust
Dell Financial Services L.L.C.
Fifth Third Bank
First Community Bank, Tennessee
Leaf Capital Funding, LLC
Paypal Cash Account
Primis Financial Corp. (fka. Southern National
Bancorp of Virginia Inc. & Sonabank)
Swiss Capital BTC OL Private Debt Fund L.P.
Swiss Capital BTC OL Private Debt
Offshore SP
Swiss Capital BTC OL Private Debt Offshore SP,
a Segregated Portfolio of Swiss Capital
Private Debt (Offshore) Funds SPC
Synovus (fka First Bank of Jasper)
Truist, FL (fka BB&T, Florida)
Wingspire Capital LLC

Contract Counterparties:

Agro International
C3 Corporation
Cune Encantada
FXI, Inc.
JB Hunt Transport, Inc.
Schneider Trucking
UFP

Governmental/Regulatory Agencies:

Equal Employment Opportunity Commission
Internal Revenue Service
Office of the Attorney General
Office of the United States Attorney
Office of the United States Trustee
Securities & Exchange Commission
State Attorney General for Arizona
State Attorney General for Connecticut
State Attorney General for Indiana
State Attorney General for Florida
State Attorney General for Mississippi
State Attorney General for North Carolina
State Attorney General for Nevada
State Attorney General for Tennessee
State Attorney General for Texas

State Attorney General for Virginia
State Attorney General for Washington
State Attorney General for Wisconsin
Texas Comptroller of Public Accounts
Texas Workforce Commission
U.S. Department of Labor
U.S. Department of The Treasury
US Department of Justice

Insurance-PFA Parties:

Allianz Global Risk US Insurance Company
Aon Risk Services Northeast Inc. - New York,
Associated Industries Insurance Company Inc.
Axis Insurance Co.
Blue Cross Blue Shield
Certain Underwriters at Lloyds
Continental Insurance Company
Fidelity
Great American Insurance Company
Higginbotham
Obsidian Specialty Insurance Company
Peoples Premium Finance
Phoenix Insurance Company
Starstone Specialty Insurance Company
Travelers Indemnity Corporation of America
Travelers Property and Casualty Company of America
CNA Insurance Company
Travelers
AFCO Credit Corp.

Known Affiliates – JV:

Englander Sleep Products, LLC

Litigation Parties:

Koni Hospitality, Inc.

Ordinary Course Professionals:

Crowe LLP
Jones Walker LLP

Landlords (Current & Former)

3 LLC, dba MTP Net Lease Pool
3 LLC dba MTP 1100 S 12th St LLC
3001 Highway 287 LLC (benefit Morgan Stanley)
475 Willard Associates LLC

Albany Road- Mockingbird III LLC
Bal Bay Realty Ltd.
Bright Star Investment Properties LLC
Carpenter Company
Deep River Acquisition, LLC
Eastgate LLC
Forest Home Investors LLC dba Phoenix
Glendale Industrial Investors LLC
Hepatica Hill Holdings LLC
Highwoods Realty Limited Partnership
International Market Cntrs Inc. dba WMCB
Phase 2 SPE
LaPorte Property LLC
Moran Real Estate Properties Ltd.
Net Lease-Pool 3 LLC dba
MTP 2001 Bellwood Rd LLC
Net Lease-Pool 3 LLC dba
MTP 8300 Industrial Dr. LLC
NL Ventures XI Bellwood, L.L.C.
NL Ventures XI Olive Branch, L.L.C.
NL Ventures XI Watertown, L.L.C.
Phoenix Multistate Holdings One LLC dba
Bartow Industrial Investors LLC
Phoenix Multistate Holdings One LLC dba
Phoenix Greensboro Industrial Investors LLC
Phoenix Multistate Holdings One LLC dba
Phoenix Shelbyville Industrial Investors LLC
Phoenix Multistate Holdings One LLC dba
Phoenix Winlock Industrial Investors LLC
Phoenix Symbol JV LLC dba
Phoenix Richmond Indstrl
Pinchal & Company, LLC
Rising Star Aviation holdings LLC
RY Holdings Property 300 LLC
Shelbourne Newington LLC
Uhlmann RV
Wharton Reading Industrial LLC

Significant Competitors:

Sealy Simmons
Temper Pedic

Top 20 Creditors (by Legal Entity):

(Corsicana Bedding LLC – Top 20)

Agro International

All American Poly Corporation
Axle Logistics LLC
Crowe LLP
Culp Inc.
Fedex
Future Foam, Inc.
FXI, Inc.
Iskeceli Celik Yay Tel Yan Urunleri
JB Hunt Transport, Inc.
Les Tricots Maxime Inc.
Ohm Systems Inc.
Pioneer & Legend Canada Ltd
Sidley Austin LLP
TWE Nonwovens US, Inc.
UFP Southwest LLC
United States Customs & Border Protection
UT+C
Visual Productions Group Inc.
Yilmar Dis Ticaret Ltd Sti

(Eastern Sleep Products Company– Top 20)

A To Z Packaging Enterprises, Inc.
C3 Corporation
Coyote Logistics LLC
Culp Inc.
Federal Express Corp.
FXI, Inc.
Hill Electrical, Inc.
Hill Express, Inc.
ID.Me Inc.
Ohm Systems Inc.
Packaging Corporation Of America
Pioneer & Legend Canada Ltd
Southside Woodcraft
Standard Fiber LLC
Tforce Freight
Thetford Associates, Inc.
UFP
UT+C
Wright Of Thomasville
Yilmar Dis Ticaret Ltd Sti

(Englander-Symbol Mattress of Mississippi, LLC - Top 20)

All American Poly Corporation
Bekaertdeslee USA Inc.
Carolina Industrial Resources
Carpenter Company
Culp Inc.
Custom Nonwoven, Inc.
Diamond Road Resawing LLCc
Estes Express Lines
FXI, Inc.
Jones Fiber Products LLC
Lava Experts In Knitting
Leggett & Platt Incorporated
Pioneer & Legend Canada Ltd
Precision Fabrics Group Inc.
Schneider National Inc.
Texas Pocket Springs Tech
TWE Nonwovens US Inc.
UFP
UT+C
Yilmar Dis Ticaret Ltd Sti

(Luuf, LLC- Top 20)

UT+C

(Symbol Mattress of Florida, Inc. - Top 20)

Fastening Solutions, Inc.

(Symbol Mattress of Pennsylvania, Inc. - Top 20)

NONE

**(Symbol Mattress of Wisconsin, Inc. –
Top 20)**

A To Z Packaging Enterprises, Inc.
American & EFIRD, Inc.
Carpenter Company
FXI, Inc.
Green Bay Packaging Inc.
Jones Fiber Products LLC
Lava Experts In Knitting
Leggett & Platt Incorporated
Pioneer & Legend Canada Ltd
Precision Textiles LLC
Schneider National Inc.

Standard Fiber, LLC
Steel City Bedframe, LLC
Summit Logistics
Talalay Global Inc.
Travero Logistics, LLC
TWE Nonwovens US Inc.
UFP
UT+C
Yilmar Dis Ticaret Ltd Sti

(Thetford Leasing, LLC - Top 20)

NONE

(Olive Branch Building, LLC- Top 20)

NONE

(Hylton House Furniture, Inc. - Top 20)

NONE

(Symbol Mattress Transportation, Inc. - Top 20)

NONE

(Master Craft Sleep Products, Inc. - Top 20)

NONE

Vendors:

1420 W Mockingbird LLC
1st Class Concrete
3001 Highway 287 LLC (Benefit Morgan
3cloud LLC
3gtms LLC
7laboratory Corporation Of America
A Lava & Son Co
A To Z Packaging Enterprises, Inc.
A To Z Packaging Enterprises, Inc.
A&A Design Studio LLC
AAA Logistics Solutions LLC DbA Sup
ABF Freight System Inc.
Acme Partnership LP A TX Limited PA
Active Sales Co Inc.
Adhesive Products Co.
Adhesive Products Inc. DbA Adhesive
Advance Fiber Tech. Corp.
Advance Fiber Technologies Corporation
Agile Education Marketing LLC
Agro International

Airgas Inc. DbA Airgas USA LLC
All American Poly Corporation
All Pro Plumbing Of Central FL LLC
Allied Electronics Inc.
Allied Waste Services Inc. / Republic
Alta Enterprises, LLC DbA Nitco
Alta Holding Co LLC DbA Alta Indust
American & Efird US Hldgs Inc.
American & Efird, Inc.
Amerigas Propane LP
Amerigas-Richmond VA
Ancelmo Medina
Applied Industrial Tech.
Applied Products, Inc.
Aramark Uniform & Career Apparel Gr
Arcbest
Aries Global Logistics, Inc.
Asheboro Elastics Corp DbA AEC Narr
Asheboro Elastics Corporation
Associated Printing Services, Inc.
AT&T
Atlanta Attachment Co Inc.
Atlanta Attachment Company
Attentive Mobile Inc.
Averitt Express
Averitt Express Inc.
Avex LLC
Axle Logistics LLC
B & B Ice Of Tampa Bay Inc.
Baker& Hostetler, LLP
Barajas And Son Transportation LLC
Beckway, LLC
Bedrock Logistics, LLC
Bekaertdeslee USA Inc.
Berry Global Films, LLC
BG Staffing Inc. DbA Instaff
Blue Ridge Tool Inc.
Blue Torch Capital LP DbA Blue Torch
Brady Industries Of Tennessee, LLC
Brightedge Technologies, Inc.
Bruce Essick Truck Sales & Service
Bruin Plastics Company Inc.
Bryce Byman DbA B&B Landscaping Serv.
Buss Electrical Contracting LLC
C3 Corporation
Capital Lighting & Supply LLC

Capital One N.A.
CardConnect, LLC
Carolina Industrial Resources
Carolina Industrial Systems Inc.
Carpenter Company
Cartridge World Richmond
Cavert Wire Company, Inc.
CDW LLC Dba CDW Direct LLC
Central Florida Forklift
Centurylink
Channeladvisor Corporation
Charles E Donley Dba Circuit Solutions
Chep USA
Chua & Sons Co, Inc. Dba Reliable Ta
Cicchiello & Cicchiello LLP
Cintas Corporation
Cintas Corporation Dba Cintas Corp
Cit Group/Commercial Ser/Precision
City Electric Supply (C.E.S. Montgo)
City Of Greensboro
Clearco Products Co. Inc.
Coats American, Inc.
Colonial LLC
Colonial, LLC
Comcast
Commerce Technologies, LLC
Complete Office Of Wisconsin
Compressed Air Power Inc.
Compressed Air Technology, Inc.
Concur Technologies, Inc.
Continental Casualty Co. Dba CNA Insurance
Convenient Coffee Service
Copper State Bolt & Nut Company, Inc.
Corporation Service Company
Corsicana Mattress Indiana
Corsicana Mattress North Carolina
Corsicana Mattress Texas
Corsicana Welding Supply Corp.
Cover Contract Sewing LLC
Coyote Logistics LLC
Cranston Trucking Co Div. Of Cranston
Crowe LLP
Crown Equipment Corp.
CT Nassau Tape Corp
CT Nassau Tape LLC
Culp Inc.

Custom Nonwoven, Inc.
Cyxtera Communications, LLC
D & D Packaging, Inc.
Dara J Incles
Dearborn Life Insurance Company
Dell Financial Services LLC
Dell Marketing LP
Denali Heating And Air Conditioning
Dex Imaging
Diamond Needle Corp
Diamond Needle Corporation
Diamond Road Resawing LLC
Dm Trans, LLC DbA Arrive Logistics
Dream Tech
DS Waters Of American Inc. Hinckley
Dun & Bradstreet
E.R. Carpenter Co.
East TX Lift Trucks Inc. DbA Lift Trucks
Eastern Lift Truck Co., Inc.
EIS Inc.
EIS Intermediate Holdings LLC
Element Technology St. Paul Inc.
Elite Comfort Solutions LLC
Elliott Electric Supply
Empire Paper Company
Encore Holding LLC DbA Encore Fire
Engage Consulting LLC
Englander Sleep Products LLC
Eric Rhea DbA Cordova Development
ESCO Group Inc. DbA Edge Sweets Co
ESCO Group Inc.
Escreen Inc.
Estes Express Lines
Eva Chaney
Express Services Inc. DbA Express Em
Federal Express Corp.
Fedex
Fedex Freight
Ferrellgas LLC
Fiserv
Fibrix LLC
Five9 Inc.
Flexfoam Div Of Western Bonded Prod
Flex-Pac Inc. DbA Flexpac
FMR LLC DbA Fidelity Investments Inc.
Forest Home Investors LLC

Forklift Service Company LLC
Franklin Pest Solutions North Inc.
Fredman Brothers Furniture Company, Inc.
d/b/a Glideaway Bed Carriage Manufacturing Inc.
Freightlead LLC
Future Coil LLC
Future Foam, Inc.
Fxi, Inc.
G&S Electrical Services LLC
Gautami Gandham DbA Neutronit Inc.
GC Pivotal LLC
Gee Cee's Inc.
Glideaway Bed Carriage Manufacturing Inc.
Glideaway Sleep Products Inc.
Global Data Vault LLC
Global Equipment Co Inc.
Global Textile Alliance
Global Textile Alliance, Inc.
Grainger, Inc.
Graphic Information Services Inc.
Green Bay Packaging Inc.
Greg Dexter DbA Duck River Lift Trucks
Greypoint Inc. DbA Convoy Gribetz Intl
GT Designs And Apparel LLC
Hanes Companies, Inc.
Hartline Alarm Company Inc.
Headset Advisor, Inc.
Henderson Sewing Machine Company
Hewlett Packard Financial Services
High Point Fibers, Inc.
Highwoods Realty Limited Partnership
Hill Electrical, Inc.
Hill Express, Inc.
Hilti Inc.
Holly G Strzelecki DbA Edge Transport
Hornwood Inc.
HP Inc. (Formerly Hewlett Packard Co
Hubspot, Inc.
Hunter Plumbing Company Inc.
Id.Me Inc.
IJS - EJS Inc.
Industrial Power Products, Inc.
Information Resources Inc.
Integrated Electric Supply Co.
Intermountain Staffing Inc.
Internal Revenue Services

International Market Cntrs Inc.
Int'l Market Centers Inc.
Iskeceli Celik Yay Tel Yan Urunleri
J & L Tire Inc.
J.B. Hunt Transport, Inc.
J.J. Keller & Associates Inc.
Jasztex Fibres Inc.
Jayhawk Plastics Inc.
JB Hunt ICS
JB Hunt Transport, Inc.
Jennifer Rose DbA Rose Services
JH Rose Logistics LLC
Joe Strickland DbA Red Fox Serv.
John Bouchard & Sons Comp
Jones Fiber Products Inc.
Jones Fiber Products LLC
Jose Acosta DbA T & M Go Blue Service
Joseph Bordieri Electric LLC
Just Posted LLC
JWR Inc.
Kanbons LLC
Kastle Systems Of Texas LLC
Kazlow & Fields, LLC.
Kevin Kingston DbA King Air Conditioning
KKGf LLC DbA UT+C
Knickerbocker Bed Company
Konica Minolta Business Solutions
Konica Minolta Premier Finance
Kroy LLC DbA Buckeye Business Products
Kuebix LLC
L E Whitford Co Inc.
L&P Financial Services Co
L.P. Brown Company Inc.
La Cuna Encantada, S.A. De C.V.
Lakeland Sanitary & Janitor Supply
Lava Experts In Knitting
Lava USA
Leggett & Platt Incorporated
Lemon Ventures Inc.
Les Tricots / Maxime Knitting Mills
Les Tricots Maxime Inc.
Lewis Systems & Service, Inc.
LHH Recruitment Solutions
Logicdata North America, Inc.
Lynton LLC
M J Pierce Distributor

Madigan Studios Inc.
Magnum Industrial Distributors Inc.
Marco A Herrera Mejia DbA Levingsto
Maria Sigmond DbA Sigmond Consulting
Mark Thomas DbA Vertex Machine Co
Mateers Storage Trailer Rentals, Inc.
Mattress Firm Inc.
Mckee Lumber & True Value, Inc.
Mcmaster-Carr Supply Co.
Mcmaster-Carr Supply Company
Metro Trailer Leasing Inc.
Metropolitan Life Insurance Company
MFI Intl Manu LLC DbA MFI International
Michael Andrades DbA Andrades Truck
Michael Best & Friedrich LLP
Microd LLC
Mirabelli Automotive LLC
Mobile Force LLC DbA Mobile Force
Mobile Mini Inc. DbA Mobile Storage
Moran Real Estate Properties Ltd
Motion Industries Inc.
Munck Wilson Mandala, LLP
Nashville Propane Exchange
National Lift, LLC
Nationwide Electric Supply
Nelson Propane Gas Inc.
New England Needles Inc.
Nomaco Inc.
Northern Chemical Company
Northern Safety Co Inc.
NTG Holdings LLC DbA Nolan Transportation
Nucycle Energy Of Tampa LLC
Nutex Concepts
Office Depot, Inc.
Ohm Systems Inc.
Old Dominion Freight Line Inc.
Onin Staffing LLC
Ontario Refrigeration Services Inc.
Open Text Inc.
Opentext Inc.
Orca Pacific Manufacturers Represen
Orkin Exterminating Co.
Owen Hardware, Inc.
P.J. Mirabelli Enterprises, Inc.
Pablo R. Gonzalez
Pacific Northern Environmental Corp

Packaging Corporation Of America
Patco, Inc.
Patrick Gray DbA 3DCG Consulting
Penske Truck Leasing Co.
Peoples Premium Finance
Pest-X Exterminating, Inc.
Phoenix Multi-State Holdings One LLC
Phoenix Symbol JV LLC DbA Phoenix R
Piedmont Natural Gas
Pioneer & Legend Canada Ltd
Pioneer & Legend Canada Ltd.
Pioneer Fire And Security Inc.
Pitney Bowes Global Financial Svc
Pitney Bowes Lease
Porter International - L & P Finance
Pratt Industries Statesville
Precision Blades Inc.
Precision Fabrics Group Inc.
Precision Textiles LLC
Preferred Furniture Components Inc.
Premier Integrity Solutions Inc.
Premier Trailer Leasing Inc.
Pre-Paid Legal Services, Inc.
Primera Technology, Inc.
Printelements Corp
Printer Logic Inc. DbA Vasion Priority-1 Inc.
Prisma Graphic Corporation
Professional Trailer Repair Inc.
Prohealth Medical Group
Prostar Services Inc. DbA Parks Coffee
Purchase Power
Purchase Power Pitney Bowes
Purecare
Purvis Industries
Quality In Propane LLC DbA Propane
Quality Parts Express Inc.
Quality Petroleum Corporation
Quench USA, Inc.
Quill Corporation
R & F Construction
R&S Salvage And Recycling LLC
R&SI Inc. DbA Total Employment & Man
Recycling Services Of Florida
Renfrow Heating, Air And Plumbing,
Responsive Surface Technology LLC
Richardson Bottling Company

Riveron Intermdt Holdings Inc.
Robert (Bob) W Black
Ro-Brand Products Inc.
Ropes & Gray LLP
Rosenthal & Rosenthal Inc.
Royal Imaging Services, LLC
Ryan Transportation Service, Inc.
Ryder Last Mile, Inc.
Saba North America LLC
Safety Products Inc.
Sales Corp Of America
Sarah Mineo
Schmidt Machine Co, Inc.
Schneider National Carriers Inc.
Schneider National Inc.
Schulte Roth & Zabel LLP
Scott David Vogel - Vogel Partners
SCS Sales, LLC
SCS Texas LLC
Sedona Holdings Inc. Db a Globaltranz
Shawn Products, Inc.
Shelbourne Newington, LLC
Sid Tool Co. Inc. MSC Industrial Supply
Sidley Austin LLP
Sigma Supply Of North America
Sourcing Unlimited Db a Jumpsource
Southeastern Freight Line
Southerland, Inc.
Southern Carlson Fastening Packaging
Southerncarlson, Inc.
Southside Woodcraft
Southwest Fire & Security LLC
Spec-Tex, Inc.
Spectrum Adhesives, Inc.
Standard Fiber LLC
Staples
Staples Contract & Commercial Inc.
Starlift Equipment Co, Inc.
Stearns Weaver Miller Weissler
Steel City Bedframe, LLC
Steinreich Communications Group, Inc.
Summit Logistics Services, LLC
Summit Plastics Inc.
Sunbelt Rentals, Inc.
Supplyone Dallas
Sutton Clark Supply, Inc.

Symbol Mattress Of Wisconsin
Systems Contractors LLC
Talalay Global Inc.
Talx UCM Services Inc. DbA Equifax W
Tarheel Paper & Supply Co.
Technical Sales LLC DbA Randolph E
TeleCheck
Texas Pocket Springs Tech
Texas Tollways CSC
Tforce Freight
The Coburn Company Inc. DbA Coburn P
The Coburn Company Inc.
The Grounds Guys Of Collierville
The Randall Powers Company DbA Powers
The Travelers Indemnity Company
Thetford Associates, Inc.
Third Coast PR LLC
Thomasville Dixel Inc. DbA TD Fiber
Tietex International, Ltd.
Tommie Copper Inc.
Total Quality Logistics LLC
Toyotalift Of Arizona, Inc.
Transloop Logistics, LLC
Travero Logistics, LLC
Triad Forklift, LLC
Trichromatic West Inc.
Trident Transport, LLC
Trinity Logistics Inc.
Truck Parts & Service, Inc.
Truly Nolen Of America Inc.
TTS LLC DbA Ha Logistics
TWE Nonwovens US Inc.
UFP Dallas, LLC
UFP Eastern Division, Inc.
UFP Southwest LLC / UFP Dallas
Uline Inc.
United Industrial Automation Inc.
United Parcel Service
United Rentals North America Inc.
Universal Sewing Supply Inc.
Ups Freight
US Customs And Border Protection
UT + C
Verizon
Viking Engineering & Development Inc.
VIP Search Group, LLC

Virginia State Corp Commission
Visual Productions Group Inc.
W. Silver, Inc.
W. W. Grainger Inc. DbA Grainger
Walmart Stores Inc.
Warm Products Inc. DbA The Warm Company
Webb Mason Inc.
Werner Enterprises Inc.
White & Case LLP
Wm T Burnett Holding LLC
XPO Logistics Freight Inc. (Conway)
XPO Logistics Freight, Inc.
XTRA Companies Inc. DbA XTRA Lease
Yellow Diamond Consults LLC
Yilmar Dis Ticaret Limited Sirketi
Yilmar Dis Ticaret Ltd Sti
Zim Chemical Co., Inc.
Zonkd, Inc. (Formerly Dolven Enterprises
Zoro Tools Inc. DbA Zoro

Utilities:

Allied Waste Services Inc. / Republic Services Inc.
AT & T Universal Biller
AT & T Online Payments
AT&T
AT&T U-Verse
Atmos Energy Gas
Bcn Telecom, Inc.
Centurylink
City Of Bartow
City Of Corsicana
City Of Glendale
City Of Greensboro
City Of Olive Branch
City Of Winlock
Cogent Communications, Inc.
Columbia Gas
Comcast Communications FL
Connecticut Natural Gas Corporation
Cox Business DbA Cox Communications Phoenix
Direct Energy Business
Dominion Energy Virginia
Duke Energy
Frontier Communications Corp DbA
Citizens Communications Co

Granite Telecommunications LLC
Harold Lemay Enterprises Inc. Dba City Sanitary
Lewis County Public Utilities District
Momentum Telecom Inc. Direct
Northcentral EPA
Northland Communications
Nucycle Energy Of Tampa LLC
Piedmont Natural Gas
Puget Sound Energy
R&S Salvage And Recycling LLC
Recycle Services
Recycling Services Of Florida
Republic Services
Shelbyville Power System
SRP
T-Mobile USA Inc.
Treasurer, Chesterfield County
USA Hauling & Recycling, Inc.
Verizon Wireless
Waste Connections Of TN
Waste Management Corp Svcs, Inc.
Waste Management Of Arizona Inc. - Phoenix Hauling
Watertown, City Of
Wisconsin Electric Power

Wages – Service Provider:

PayCom

Taxing Authorities:

Alabama Department Of Revenue
Allen County, Indiana Treasurer
Arizona Department Of Revenue
Arkansas Dept Of Finance & Administration
Bedford County Trustee
California Dept Of Consumer Affairs
Capitol Services Inc.
Chesterfield County Treasurer
Chesterfield County, VA
City And County Of Denver Dept Of Finance
City Of Apopka, Ohio
City Of Colorado Springs
City Of Detroit - Dept Of Health & Wellness
City Of Jasper Revenue Dept

City Of Monroeville
City Of Olive Branch
City Of Philadelphia, PA
City Of Richmond, Virginia
City Of Rochester, NY
City Of Shelbyville - Property Tax
City Of Steamboat Springs
City Of Tuscaloosa
City Of Watertown, WI
Colorado Department Of Revenue
Colorado State Treasurer
Commonwealth Of Massachusetts
Connecticut Commissioner Of Revenue Services
Corporation Service Company
County Of Henrico, VA
Dallas County Tax Office
Delaware Ehfs-Kc
Desoto County Economic Development Counsel
Desoto County, Mississippi
Desoto County, Tax Collector
Florida Department Of Revenue
Florida Dept Of State
Florida State Disbursement Unit
Georgia Department Of Revenue
Georgia Office Of Secretary Of State
Guilford County Tax Dept (Property)
Harbourpoint Invsmts Inc Dbw Worldwide
Registration
Henrico County, GA
Idaho State Tax Commission
Illinois Department Of Revenue
Indiana Dept Of Revenue
Internal Revenue Service
Iowa Department Of Revenue
Kansas Dept Of Revenue
Kentucky State Treasurer / Dept Of Revenue
Lewis County, WA Treasurer
Louisiana Department Of Revenue
Lunenburg County Treasurer
Maryland Comptroller
Minnesota Department Of Revenue
Mississippi Department Of Revenue
Missouri Dept Of Revenue

Navarro County, TX
Nebraska Department Of Revenue
Nevada Legal Press
New Jersey Division Of Taxation
New Mexico Taxation And Revenue Department
New York Department Of State
New York State Corporation Tax
New York State Income Tax
Newington Revenue Collector
North Carolina Department Of Revenue
North Carolina Dept Of Revenue
North Carolina Secretary Of State
Ohio Dept Of Commerce
Ohio Dept Of Taxation
Oklahoma Tax Commission
Pennsylvania Department Of Revenue
Pennsylvania Department Of State
Pennsylvania Dept Of Labor & Industry, Bedding
& Upholstery
Polk County, Florida
Rhode Island Division Of Taxation
Richardson ISD Tax Office
South Carolina Dept Of Revenue
South Dakota Department Of Revenue
State Comptroller Of Texas
State Of Alabama
State Of California
State Of Connecticut
State Of Iowa, Treasurer
State Of Maine Revenue Services
State Of Michigan
State Of Michigan Unemployment Ins Agency
State Of Nevada
State Of New Jersey
State Of Ohio, Treasurer
State Of Rhode Island
State Of Tennessee ,Div. Of Business Serv- Dept
Of State
State Of Washington - Department Of Ecology
State Of Wisconsin -Dept. Of Revenue
Tennessee Dept Of Revenue
Texas Comptroller Of Public Accounts
Town Of Dayville, CT

Town Of Killingly, CT
Treasurer Chesterfield
Treasurer, Commonwealth Of Virginia
United States Treasury
Vermont Department Of Taxes
Virginia Department Of Taxation
Virginia State Corporation Commission
Walker County, Alabama
Washington Dept. Of Labor & Industry
Washington State Department
West Virginia State Tax Department
Wisconsin Dept Of Revenue
Wisconsin Dept Of Revenue, Sales And Use Tax

EXHIBIT B

Declaration of Committee Chair

Michael D. Warner (TX Bar No. 00792304)
Benjamin L. Wallen (TX Bar No. 24102623)
PACHULSKI STANG ZIEHL & JONES LLP
440 Louisiana Street, Suite 900
Houston, TX 77002
Tel: (713) 691-9385
Facsimile: (713) 691-9407
mwarner@pszjlaw.com
bwallen@pszjlaw.com

Robert J. Feinstein (*pro hac vice* forthcoming)
Bradford J. Sandler (*pro hac vice* forthcoming)
PACHULSKI STANG ZIEHL & JONES LLP
780 Third Avenue, 34th Floor
New York, NY 10017-2024
Tel: (212) 561-7700
Facsimile: (212) 561-7777
rfeinstein@pszjlaw.com
bsandler@pszjlaw.com

Proposed Counsel for the Official Committee of Unsecured Creditors

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	Chapter 11
	§	
CORSICANA BEDDING, LLC, <i>et al.</i> ,	§	Case No. 22-90016-ELM-11
	§	
Debtors. ¹	§	Jointly Administered

**DECLARATION OF COMMITTEE CHAIR IN SUPPORT OF
APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS PURSUANT TO SECTIONS 327, 330, AND 1103
OF THE BANKRUPTCY CODE, FEDERAL RULES OF BANKRUPTCY
PROCEDURE 2014(a) AND 2016, AND LOCAL RULES 2014-1 AND 2016-1
FOR AUTHORIZATION TO RETAIN AND EMPLOY PACHULSKI STANG
ZIEHL & JONES LLP AS COUNSEL EFFECTIVE AS OF JULY 11, 2022**

Anita Huffman, as authorized representative of the Committee, declares under penalty of perjury as follows:

1. I, Anita Huffman, am the Corporate Finance Director of TWE Nonwovens US, Inc. ("TWE"). TWE was elected Chair of the Official Committee of Unsecured Creditors (the

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Corsicana Bedding, LLC (3019) ("Corsicana"); Thetford Leasing LLC (7227) ("Thetford"); Olive Branch Building, LLC (7227) ("Olive Branch"); Eastern Sleep Products Company (1185) ("Eastern Sleep"); Englander-Symbol Mattress of Mississippi, LLC (5490) ("Englander Symbol"); Hylton House Furniture, Inc. (5992) ("Hylton House"); Luuf, LLC (3450) ("Luuf"); Symbol Mattress of Florida, Inc. (4172) ("Symbol Florida"); Symbol Mattress of Pennsylvania, Inc. (3160) ("Symbol Pennsylvania"); Symbol Mattress of Wisconsin, Inc. (0871) ("Symbol Wisconsin"); Symbol Mattress Transportation, Inc. (1185) ("Symbol Transportation"); and Master Craft Sleep Products, Inc. (4961) ("Master Craft"). The location of the Debtor's service address is P.O. Box 3233, Fort Worth, TX 76113.

“Committee”) appointed in these bankruptcy cases (these “Cases”) of the above-captioned debtor (collectively the “Debtor”). I am authorized to submit this declaration (the “Declaration”) in support of the *Application of the Official Committee of Unsecured Creditors Pursuant to Sections 327, 330, and 1103 of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 For Authorization to Retain and Employ Pachulski Stang Ziehl & Jones LLP as Counsel Effective as of July 11, 2022* (the “Application”) on behalf of the Committee.²

The Committee’s Selection of PSZJ as Counsel

2. The Committee proposes to retain Pachulski Stang Ziehl & Jones LLP (“PSZJ” or the “Firm”) as its counsel. The Committee recognizes that a review process is necessary in managing counsel to ensure that bankruptcy professionals are subject to the same scrutiny and accountability as professionals in non-bankruptcy engagements. The review process utilized by the Committee here assessed potential committee counsel based on their expertise in the relevant legal issues and in similar proceedings.

3. On July 8, 2022, the Office of the United States Trustee appointed the Committee pursuant to section 1102 of the Bankruptcy Code. The Committee consists of the following five (7) members: (i) Axle Logistics, LLC; (ii) FedEx Corporate Services, Inc.; (iii) Iskeceli Celik Yay Tel Yan Urunleri A.S.; (iv) JB Hunt; (v) KKGf, LLC d/b/a UT&C; (vi) TWE Nonwovens US, Inc.; and (vii) Yilmar Dis Ticaret Ltd. Sirketi.

4. On July 11, 2022, the Committee held a meeting and, among other things, voted to retain the Firm as its counsel, subject to Court approval. The Committee believes that PSZJ’s extensive experience in corporate reorganizations, both out of court and under chapter 11 of the Bankruptcy Code, makes it well qualified to represent the Committee in these Cases in an

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

efficient and timely manner. Thus, the Committee decided to retain PSZJ as the Committee's counsel during these chapter 11 cases.

Rate Structure

5. In my capacity as a Chair of the Committee, I am responsible for supervising counsel. PSZJ has informed the Committee that its rates are consistent between bankruptcy representations, including related transactional and litigation services. PSZJ has informed the Committee that its current hourly rates apply to non-bankruptcy services, if any, provided by the Firm, unless a contingent fee, mixed contingent fee, flat fee, or blended rate arrangement is agreed upon. The Firm does not maintain separate departments devoted to other legal practices different from the bankruptcy and insolvency areas. The Firm therefore does not have different billing rates and terms for non-bankruptcy engagements that can be compared to the billing rates and terms for the Committee's engagement of PSZJ.

Cost Supervision

6. The Committee will approve any prospective budget and staffing plan that may be filed by PSZJ prior to it being filed, recognizing that, in the course of large chapter 11 cases like these Cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Committee and PSZJ. I further recognize that it is the Committee's responsibility to closely monitor the billing practices of their professionals to ensure the fees and expenses paid by the estates remain consistent with the Committee's expectations and the exigencies of these Cases. The Committee will continue to review the invoices that PSZJ regularly submits, and, together with PSZJ, periodically amend any budget and staffing plans, as these Cases develop.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Date: August 3, 2022

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF CORSICANA
BEDDING, LLC, et al.**

/s/ Anita Huffman

By: TWE Nonwovens US, Inc.

Its: Authorized Representative

Solely in TWE Nonwovens US, Inc.'s capacity as
Chair of the Official Committee of Unsecured
Creditors of Corsicana Bedding, LLC, et al. and not
in its individual capacity

EXHIBIT C

Proposed Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
FORT WORTH DIVISION**

In re:	§	Chapter 11
	§	
CORSICANA BEDDING, LLC, <i>et al.</i> ,	§	Case No. 22-90016-ELM-11
	§	
Debtors. ¹	§	Jointly Administered

**ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT OF
PACHULSKI STANG ZIEHL & JONES LLP AS COUNSEL TO THE
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF
THE DEBTORS EFFECTIVE AS OF JULY 11, 2022**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Corsicana Bedding, LLC (3019) ("Corsicana"); Thetford Leasing LLC (7227) ("Thetford"); Olive Branch Building, LLC (7227) ("Olive Branch"); Eastern Sleep Products Company (1185) ("Eastern Sleep"); Englander-Symbol Mattress of Mississippi, LLC (5490) ("Englander Symbol"); Hylton House Furniture, Inc. (5992) ("Hylton House"); Luuf, LLC (3450) ("Luuf"); Symbol Mattress of Florida, Inc. (4172) ("Symbol Florida"); Symbol Mattress of Pennsylvania, Inc. (3160) ("Symbol Pennsylvania"); Symbol Mattress of Wisconsin, Inc. (0871) ("Symbol Wisconsin"); Symbol Mattress Transportation, Inc. (1185) ("Symbol Transportation"); and Master Craft Sleep Products, Inc. (4961) ("Master Craft"). The location of the Debtor's service address is P.O. Box 3233, Fort Worth, TX 76113.

Upon consideration of the *Application of the Official Committee of Unsecured Creditors Pursuant to Sections 327, 330, and 1103 of the Bankruptcy Code, Federal Rules of Bankruptcy Procedure 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 For Authorization to Retain and Employ Pachulski Stang Ziehl & Jones LLP as Counsel Effective as of July 11, 2022* (the “Application”),² pursuant to sections 327(a), 328(a), 330(a), and 1103(a) of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Northern District of Texas (the “Local Rules”), for an order authorizing and approving the retention and employment of Pachulski Stang Ziehl & Jones LLP (“PSZJ”) as counsel for the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtor (collectively, the “Debtor”) in these chapter 11 cases; and upon consideration of the declarations of Bradford J. Sandler and the Committee Chair in support of the Application filed by the Committee; and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28 U.S.C. § 1334; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that the relief requested in the Application is in the best interests of the Debtors’ estates, its creditors and other parties in interest; and the Committee having provided adequate and appropriate notice of the Application under the circumstances; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is **GRANTED** as set forth herein.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

2. The Committee is authorized to retain and employ PSZJ as counsel to the Committee effective as of July 11, 2022.

3. PSZJ shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' cases as set forth in the Application and in compliance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of this Court. PSZJ also intends to make a reasonable effort to comply with the requests from the United States Trustee for the Northern District of Texas (the "U.S. Trustee") for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by PSZJ in these chapter 11 cases.

4. Notwithstanding anything to the contrary in the Application or the Declarations attached to the Application, PSZJ shall not be entitled to reimbursement for fees and expenses in connection with any objection to its fees, without further order of the Court.

5. PSZJ shall provide ten-business-days' notice to the Committee, the Debtor, and the U.S. Trustee before any increases in the rates set forth in the Application are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

6. The Committee and PSZJ are authorized and empowered to take all actions necessary to implement the relief granted in this Order. PSZJ shall use its reasonable efforts to avoid any duplication of services provided by any of the Committee's other retained professionals in these chapter 11 cases.

7. PSZJ is authorized to sign and file electronically all notices, orders, motions, applications and other requests for relief, all briefs, memoranda, affidavits, declarations, replies and other documents filed in support of such documents and all objections and responses related to any such documents filed by any party in these chapter 11 cases.

8. To the extent the Application, the Sandler Declaration, or the Committee Chair Declaration is inconsistent with this Order, the terms of this Order shall govern.

9. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

10. The Court shall retain exclusive jurisdiction and power to hear and determine all matters arising from the implementation of this Order.

Dated: _____, 2022

THE HONORABLE EDWARD L. MORRIS
UNITED STATES BANKRUPTCY JUDGE

###END OF ORDER###